OFFICIAL JOURNAL

OF THE

HOUSE OF REPRESENTATIVES

OF THE

STATE OF LOUISIANA

THIRD DAY'S PROCEEDINGS

Fortieth Extraordinary Session of the Legislature Under the Adoption of the Constitution of 1974

House of Representatives State Capitol Baton Rouge, Louisiana

Wednesday, June 8, 2016

The House of Representatives was called to order at 6:01 P.M., by the Honorable Taylor Barras, Speaker of the House of Representatives.

Morning Hour

ROLL CALL

The roll being called, the following members answered to their names:

PRESENT

Mr. Speaker	Gisclair	Lopinto
Abraham	Glover	Lyons
Abramson	Guinn	Mack
Adams	Hall	Marcelle
Amedee	Harris, J.	McFarland
Anders	Harris, L.	Miller, D.
Bacala	Havard	Miller, G.
Bagley	Hazel	Montoucet
Bagneris	Henry	Morris, Jay
Berthelot	Hill	Morris, Jim
Billiot	Hodges	Norton
Bouie	Hoffmann	Pearson
Brown, C.	Horton	Pierre
Brown, T.	Howard	Pope
Carpenter	Hunter	Price
Carter, R.	Huval	Pylant
Carter, S.	Ivey	Reynolds
Chaney	Jackson	Richard
Connick	James	Schexnayder
Cox	Jefferson	Schroder
Cromer	Jenkins	Shadoin
Danahay	Johnson, R.	Smith
DeVillier	Jones	Stokes
Edmonds	Jordan	Talbot
Emerson	Landry, N.	Thibaut
Falconer	Landry, T.	White
Foil	LeBas	Willmott
Franklin	Leger	
Garofalo	Leopold	

The Speaker announced that there were 85 members present and a quorum.

Total - 85

Prayer

Prayer was offered by Rep. Cox.

Pledge of Allegiance

Rep. Steve Carter led the House in reciting the Pledge of Allegiance to the Flag of the United States of America.

Reading of the Journal

On motion of Rep. Hill, the reading of the Journal was dispensed with.

On motion of Rep. Hill, the Journal of June 7, 2016, was adopted.

Introduction of Resolutions, **House and House Concurrent**

The following members introduced the following entitled House and House Concurrent Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading:

HOUSE RESOLUTION NO. 1—
BY REPRESENTATIVES SMITH AND MARCELLE
A RESOLUTION

To commend the Girlfriends Pray ministry for encouraging, inspiring, motivating, and empowering women through prayer.

Read by title.

On motion of Rep. Smith, and under a suspension of the rules, the resolution was adopted.

Introduction of House Bills and Joint Resolutions

The following named members introduced the following entitled House Bills and Joint Resolutions, which were read the first time by their titles and placed upon the calendar for their second reading and, under a suspension of the rules, were referred to committee as follows:

HOUSE BILL NO. 61— BY REPRESENTATIVE LEGER

To amend and reenact R.S. 47:297.8(A), relative to individual income tax; to provide small respect to the earned income tax credit; to increase the amount of the tax credit; to provide for applicability of the tax credit; and to provide for related matters.

Read by title.

On motion of Rep. Leger, and under a suspension of the rules, the above bill was referred to the Committee on Ways and Means, under the rules.

HOUSE BILL NO. 62— BY REPRESENTATIVE BROADWATER

AN ACT

To provide with respect to the capital outlay budget and the capital outlay program for state government, state institutions, and other public entities; to provide for the designation of projects and improvements; to provide for the financing thereof making appropriations from certain sources; and to provide for related matters.

Read by title.

On motion of Rep. Broadwater, and under a suspension of the rules, the above bill was referred to the Committee on Ways and Means, under the rules.

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HOUSE BILL NO. 63-

BY REPRESENTATIVE JONES

AN ACT

To provide with respect to the capital outlay budget and the capital outlay program for state government, state institutions, and other public entities; to provide for the designation of projects and improvements; to provide for the financing thereof making appropriations from certain sources; and to provide for related matters.

Read by title.

On motion of Rep. Jones, and under a suspension of the rules, the above bill was referred to the Committee on Ways and Means, under the rules.

HOUSE BILL NO. 64-

BY REPRESENTATIVE BROADWATER AN ACT

To amend and reenact R.S. 47:6006(A) and (B), 6006.1(A) and (B), 6014(A), (B), and (C), 6020(D)(2)(a) and (3), 6022(D)(1)(introductory paragraph) and (E)(2), 6025(A), 6032(A) and (D) and to repeal R.S. 47:51, 158, 246, Subparts A through D of Part II-A of Chapter 1 of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:287.2 through 287.95, 287.738, 287.745, and Chapter 5 of Subtitle II of Title 47 of the Louisiana Revised Statutes of 1950, comprised of R.S. 47:601 through 618, relative to corporate taxes; to repeal the corporate income tax; to repeal the corporation franchise tax; to repeal provisions relative to the computation of taxable income for purposes of the corporate income tax; to repeal provisions relative to certain deductions, including the federal deduction and net operating loss deduction; to repeal provisions with respect to the calculation of taxable capital for purposes of levying the corporate franchise tax; the to provide with respect to the applicability of certain tax credits, exemptions and deductions against certain state taxes; to provide for an effective date; and to provide for related matters.

Read by title.

On motion of Rep. Broadwater, and under a suspension of the rules, the above bill was referred to the Committee on Ways and Means, under the rules.

Reports of Committees

The following reports of committees were received and read:

Report of the Committee on Ways and Means

June 8, 2016

To the Speaker and Members of the House of Representatives:

I am directed by your Committee on Ways and Means to submit the following report:

House Bill No. 7, by Stokes (Joint Resolution) Reported with amendments. (9-4)

House Bill No. 17, by Stokes Reported with amendments. (12-0)

House Bill No. 20, by Reynolds Reported favorably. (10-6)

House Bill No. 27, by Broadwater Reported with amendments. (9-5)

House Bill No. 33, by Stokes

Reported with amendments. (13-0)

House Bill No. 47, by Broadwater Reported favorably. (17-0)

> NEIL C. ABRAMSON Chairman

Suspension of the Rules

On motion of Rep. Abramson, the rules were suspended in order to take up House Bills contained in the committee report at this time.

House Bills and Joint Resolutions on **Second Reading Reported by Committee**

The following House Bills and Joint Resolutions on second reading reported by committee were taken up and acted upon as follows:

HOUSE BILL NO. 7—

BY REPRESENTATIVE STOKES
A JOINT RESOLUTION

Proposing to amend Article VII, Section 4(A) of the Constitution of Louisiana, relative to income provision contained in Act No. 31 of the 2016 First Extraordinary Session of the Legislature; to provide with respect to the rates and brackets for purposes of calculating individual income taxes; to establish the maximum rate for purposes of calculating individual income taxes; to provide with respect to the deductibility of federal income taxes paid for purposes of computing state individual income taxes; to provide for applicability; to provide for submission of the proposed amendment to the electors; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 7 by Representative Stokes

AMENDMENT NO. 1

On page 2, at the end of line 9, insert the following:

"However, if either House Bill No. 17 or House Bill No. 33 of the 2016 Second Extraordinary Session of the Legislature is not enacted, the provisions of this Joint Resolution are hereby repealed in their entirety, the amendment to the constitution proposed in this Act is hereby withdrawn, and the secretary of state shall not print the proposition contained herein on the ballot of the statewide election to be held on November 8, 2016."

On motion of Rep. Abramson, the amendments were adopted.

Under the rules, the above bill, as amended, was ordered engrossed and recommitted to the Committee on Civil Law and Procedure.

HOUSE BILL NO. 17-

BY REPRESENTATIVE STOKES

AN ACT

To amend and reenact R.S. 47:32(A), 79, 293(10), and 295(B) and to repeal R.S. 47:293(3) and (9)(a)(xi) and 294, relative to the individual income tax; to provide for the calculation of individual income tax liability; to provide for the rates and

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brackets on individual income tax; to provide for certain deductions and credits; to reduce certain deductions and credits; to repeal the deduction for excess federal itemized personal deductions; to provide for effectiveness; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 17 by Representative Stokes

AMENDMENT NO. 1

On page 2, at the beginning of line 1, after "(2)" delete "Three and ninety-five hundreths of one" and insert "Three and eight-tenths of

AMENDMENT NO. 2

On page 8, line 8, after "shall" and before "take" insert "only"

AMENDMENT NO. 3

On page 8, at the end of line 11, before the period "." insert the following:

"and if the Act which originated as House Bill No. 33 from the 2016 Second Extraordinary Session of the Legislature is adopted by both Houses of the Legislature and becomes effective."

On motion of Rep. Abramson, the amendments were adopted.

On motion of Rep. Abramson, the bill, as amended, was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 20— BY REPRESENTATIVE REYNOLDS

To amend and reenact R.S. 47:287.95(A), (C)(1), (D), and (F)(2)(b) and to enact R.S. 47:287.95(L) and (M), relative to corporate income tax; to provide for the calculation of apportionment income for certain businesses; to provide for the weighing of certain ratios in the calculation of Louisiana income; to provide for the sourcing of certain sales; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Ways and Means.

On motion of Rep. Abramson, the bill was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 27-

BY REPRESENTATIVE BROADWATER

AN ACT

To amend and reenact R.S. 47:301(10)(c)(i) and to enact R.S. 47:305.4, relative to sales and use taxes; to provide with respect to the taxability of sales of certain materials for further processing; to provide for legislative intent; to provide for effectiveness; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

The committee amendments were read as follows:

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 27 by Representative Broadwater

AMENDMENT NO. 1

On page 1, line 2, after "reenact" delete the remainder of the line and insert "R.S. 47:301(10)(c)(i)(aa), relative to sales and"

AMENDMENT NO. 2

On page 1, line 7, after "Section 1." delete the remainder of the line, delete line 8 in its entirety, and insert the following:

"R.S. 47:301(10)(c)(i)(aa) is hereby amended and reenacted to read as follows:"

AMENDMENT NO. 3

On page 1, delete lines 16 through 19 in their entirety, and on page 2, delete lines 1 through 6 in their entirety, and on page 2, at the beginning of line 7, delete "personal property for sale at retail" and insert the following:

'(c)(i)(aa) The term "sale at retail" does not include sale of materials for further processing into articles of tangible personal property for sale at retail which

AMENDMENT NO. 4

On page 2, at the beginning of line 9, delete "(1)" and insert "(I)"

AMENDMENT NO. 5

On page 2, at the beginning of line 11, delete "(2)" and insert "(II)"

AMENDMENT NO. 6

On page 2, at the beginning of line 12, delete "(3)" and inert "(III)"

On motion of Rep. Abramson, the amendments were adopted.

On motion of Rep. Abramson, the bill, as amended, was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 33-

BY REPRESENTATIVE STOKES

AN ACT

To amend and reenact Act No. 30 of the 2016 First Extraordinary Session of the Legislature, relative to income tax; to provide for the deductibility of federal income taxes; to repeal deductibility of federal income taxes paid for purposes of calculating corporate income taxes; to repeal deductibility of federal income taxes paid for purposes of calculating individual income taxes; to provide for applicability; to provide for an effective date; and to provide for related matters.

Read by title.

Reported with amendments by the Committee on Ways and Means.

HOUSE COMMITTEE AMENDMENTS

Amendments proposed by House Committee on Ways and Means to Original House Bill No. 33 by Representative Stokes

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AMENDMENT NO. 1

On page 13, at the end of line 17, insert "only"

AMENDMENT NO. 2

On page 13, at the end of line 22, before the period "." insert the following:

"and if the Act which originated as House Bill No. 17 from the 2016 Second Extraordinary Session of the Legislature is adopted by both Houses of the Legislature and becomes effective.'

On motion of Rep. Abramson, the amendments were adopted.

On motion of Rep. Abramson, the bill, as amended, was ordered engrossed and passed to its third reading.

HOUSE BILL NO. 47— BY REPRESENTATIVE BROADWATER AN ACT

To amend and reenact Section 5 of Act No. 123 of the 2015 Regular Session of the Legislature and Section 2 of Act No. 6 of the 2016 First Extraordinary Session of the Legislature, relative to corporate income tax; to provide for the net operating loss deduction for corporate income taxes; to provide for applicability and an effective date; and to provide for related matters.

Read by title.

Reported favorably by the Committee on Ways and Means.

On motion of Rep. Abramson, the bill was ordered engrossed and passed to its third reading.

Suspension of the Rules

On motion of Rep. Foil, the rules were suspended to permit the Committee on Appropriations to meet on Thursday, June 9, 2016, and consider the following legislative instruments that were not posted on the weekly committee schedule as required by House Rule

House Bill No. 2

Suspension of the Rules

On motion of Rep. Garofalo, the rules were suspended to permit the Committee on Civil Law and Procedure to meet on Thursday, June 9, 2016, and consider the following legislative instruments that were not posted on the weekly committee schedule as required by House Rule 14.23:

House Bill No. 7

Suspension of the Rules

On motion of Rep. Abramson, the rules were suspended to permit the Committee on Ways and Means to meet on Thursday. June 9, 2016, and consider the following legislative instruments that were not posted on the weekly committee schedule as required by House Rule 14.23:

House Bill Nos. 5, 6, 19, 21, 31, 34, 40, 50, 59, 61, 63, and 64

Adjournment

On motion of Rep. Billiot, at 6:38P.M., the House agreed to adjourn until Thursday, June 9, 2016, at 1:00 P.M.

The Speaker of the House declared the House adjourned until 1:00 P.M., Thursday, June 9, 2016.

> ALFRED W. SPEER Clerk of the House

Committee Meeting Notices

The following committees posted notices as follows:

Committee on Appropriations

Will meet at: 9:00 a.m. Date: Thursday, June 9, 2016 (TBA: SUBJECT TO RULE SUSPENSION)

Location: Committee Room 5

Remarks:

HB₂ ABRAMSON (TBA) CAPITAL OUTLAY Provides for the comprehensive Capital Outlay budget (Item #3) (Subject to Rule Suspension)

Information from the Dept. of Health and Hospitals on the Fiscal Year 2016-2017 budget

> CAMERON HENRY Chairman

Committee on Civil Law and Procedure

Will meet at: 11:30 a.m. Date: Thursday, June 9, 2016

Location: Committee Room 4

Remarks:

HB 7 STOKES (TBA) TAX/INCOME TAX

(Constitutional Amendment) Eliminates the income tax deduction for federal income taxes paid for purposes of computing individual income taxes and the references to the maximum amount of individual income tax rates and brackets (Items #39 & 43) (Subject to Rule Suspension)

> RAYMOND E. GAROFALO, JR. Chairman

Committee on Ways and Means

Will meet at: 9:00 A.M. Date: Thursday, June 9, 2016

Location: Committee Room 6

Remarks:

HB 6

HB 5 LEGER (TBA) TAX/CORP INCOME Provides

with respect to the applicability and effectiveness of Act Nos. 30 and 31 of the 2016 First Extraordinary Session of the Legislature which eliminated the deductability of federal income taxes paid for purposes of computing corporate income taxes (Items #39 & 40)

(Subject to Rule Suspension)

respect to the applicability and effectiveness of Act No. 8 from the 2016 First Extraordinary Session of the

legislature which established a flat rate for purposes of calculating corporation income tax liability (Item #38) (Subject to Rule Suspension)

LEGER (TBA) TAX/INCOME TAX Provides with

- HB 19 MONTOUCET (TBA) TAX CREDITS Reduces the amount of certain ad valorem tax credits and provides for the carry forward rather than the refund of a certain portion of excess credit amounts (Item #36) (Subject to Rule Suspension)
- HB 21 REYNOLDS (TBA) TAX/INCOME TAX Reduces the rates for purposes of calculating the tax on the taxable income of individuals (Item #43) (Subject to Rule Suspension)
- HB 31 JACKSON (TBA) TAX CREDITS Reduces the amount of certain income and corporation franchise tax credits (Item #36) (Subject to Rule Suspension)
- HB 34 JACKSON (TBA) TAX/CORP INCOME Reduces the amount of certain corporate income tax exclusions and deductions (Item #37) (Subject to Rule Suspension)
- HB 40 REYNOLDS (TBA) TAX/INCOME TAX Changes the middle and upper income tax brackets for purposes of calculating the individual income tax (Item #43) (Subject to Rule Suspension)
- HB 50 MONTOUCET (TBA) TAX/INCOME TAX
 Reduces the individual income tax deduction for net
 capital gains (Item #41) (Subject to Rule Suspension)
- HB 59 CONNICK (TBA) CAPITAL OUTLAY Provides for the comprehensive Capital Outlay budget (Item #3) (Subject to Rule Suspension)
- HB 61 LEGER (TBA) TAX CREDITS Provides relative to the earned income tax credit (Item #47) (Subject to Rule Suspension)
- HB 63 JONES (TBA) CAPITAL OUTLAY Provides for the comprehensive Capital Outlay budget (Subject to Rule Suspension)
- HB 64 BROADWATER (TBA) TAX/INCOME TAX
 Repeals the corporate income tax and franchise taxes
 and prohibits certain corporate taxpayers from claiming
 certain refundable tax credits (Subject to Rule
 Suspension)

NEIL C. ABRAMSON Chairman